

CERTIFICATE

To the Clerk of Norton County, State of Kansas

We, the undersigned, officers of

City of Norton

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2015; and
(3) the Amounts(s) of 2014 Ad Valorem Tax are within statutory limitations.

		2015 Adopted Budget		
		Budget Authority	Amount of 2014	County
		for Expenditures	Ad Valorem	Clerk's
			Tax	Use Only
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Statement of Lease-Purchases		6		
Computation to Determine State Library Grant		7		
Fund	K.S.A.			
General	12-101a	8	1,633,802	408,283 33.325
Debt Service	10-113	9	68,458	49,109 4.009
Library	12-1220	9	109,218	92,400 7.542
Employee Benefit	12-16,102	10	167,000	140,097 11.435
Industrial Development	12-1617h	10	51,984	12,249 1.000
Library Benefits	12-16,102	11	32,781	27,824 2.271
Special Highway		12	335,124	
Cemetery Trust		12	4,426	
Special Parks		13	26,473	
Tourism		13	60,000	
Fire Insurance Proceeds		14	15,000	
Special Health Insurance		14	681,673	
Airport Bond & Interest		15	35,758	
Northridge Bond & Interest		15		
Revolving Loan Fund		16	25,000	
Curran Cemetery Donation		16	17,313	
Debt Service for G.O. Bond		17	145,675	
Pool PBC Bonds Fund		17		
Special Pool Sales Tax Fund		18	1,022,351	
Electric		19	4,744,384	
Water		20	1,669,826	
Sewer		21	1,393,917	
Refuse		22	687,756	
Non-Budgeted Funds-A		23		
Totals		xxxxx	12,927,919	729,962 12,251,541
Notice of the vote to adopt required to be published and attached to the budg			No	County Clerk's Use Only
Budget Summary		24		59.582
Neighborhood Revitalization Rebate				Nov 1, 2014 Total Assessed Valuation

Assisted by:

(Not Assisted)

Address:

Email:

Attest: *Det* 2014

Robert D. Lyett
County Clerk

David N. Camp
Robert A. Ryan
William E. Urban
Chris J. [unclear]
[unclear]
Governing Body

City of Norton

2015

Computation to Determine Limit for 2015

Amount of Levy

1. Total tax levy amount in 2014 budget	+ \$	<u>721,501</u>
2. Debt service levy in 2014 budget	- \$	<u>55,110</u>
3. Tax levy excluding debt service	\$	<u>666,391</u>

2014 Valuation Information for Valuation Adjustments

4. New improvements for 2014:	+	<u>143,522</u>
5. Increase in personal property for 2014:		
5a. Personal property 2014	+	<u>485,236</u>
5b. Personal property 2013	-	<u>667,317</u>
5c. Increase in personal property (5a minus 5b)	+	<u>0</u>
		(Use Only if > 0)
6. Valuation of annexed territory for 2014		
6a. Real estate	+	<u>0</u>
6b. State assessed	+	<u>0</u>
6c. New improvements	-	<u>0</u>
6d. Total adjustment (sum of 6a, 6b, and 6c)	+	<u>0</u>
7. Valuation of property that has changed in use during 2014		<u>0</u>
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)		<u>143,522</u>
9. Total estimated valuation July 1, 2014		<u>12,249,701</u>
10. Total valuation less valuation adjustment (9 minus 8)		<u>12,106,179</u>
11. Factor for increase (8 divided by 10)		<u>0.01186</u>
12. Amount of increase (11 times 3)	+ \$	<u>7,900</u>
13. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$	<u>674,291</u>
14. Debt service levy in this 2015 budget		<u>49,109</u>
15. 2015 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)		<u>723,400</u>
16. Consumer Price Index for all urban consumers for calendar year 2013		<u>1.50%</u>
17. Consumer Price Index adjustment (3 times 16)	\$	<u>9,996</u>
18. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (15 plus 17)	\$	<u>733,396</u>

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

City of Norton

2015

Allocation of Motor, Recreational, 16/20M Vehicle Tax & Slider

Budgeted Fund for 2014	Budget Tax Levy Amount for 2013	Allocation for Year 2015		
		MVT	RVT	16/20M Veh
General	429,950	80,099	2,939	2,311
Debt Service	55,110	10,267	377	296
Library	84,721	15,784	579	455
Employee Benefit	114,648	21,359	784	616
Industrial Development	12,103	2,255	83	65
Library Benefits	24,969	4,652	171	134
TOTAL	721,501	134,416	4,933	3,877

County Treas Motor Vehicle Estimate	<u>134,416</u>		
County Treasurers Recreational Vehicle Estimate		<u>4,933</u>	
County Treasurers 16/20M Vehicle Estimate			<u>3,877</u>
Motor Vehicle Factor	<u>0.18630</u>		
Recreational Vehicle Factor		<u>0.00684</u>	
16/20M Vehicle Factor			<u>0.00537</u>

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2013	Current Amount for 2014	Proposed Amount for 2015	Transfers Authorized by Statute
Northridge Bond & Int	General	-	8,121	-	10-117a
Pool Sales Tax	General	-	40,000	40,000	12-1,118
Electric	Electric Replacement	102,000	102,000	102,000	12-1,118
Electric	Street Improvement fund	-	-	50,000	12-1,118
Water	Water Replacement	7,200	7,200	7,200	12-1,118
Water	Street Improvement fund	-	-	50,000	12-1,118
Water	Debt Service - GO Bond	145,674	145,675	145,675	12-825d
Sewer	Sewer Replacement	7,200	7,200	7,200	12-631o
Sewer	Street Improvement fund	-	-	50,000	12-1,118
Refuse	Refuse Replacement	6,000	6,000	6,000	12-1,118
Refuse	Street Improvement fund	-	-	40,000	12-1,118
	Totals	268,074	316,196	498,075	
	Adjustments		0	0	
	Adjusted Totals	268,074	316,196	498,075	

*Note: Adjustments are required only if the transfer is being made in 2014 and/or 2015 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2014	Date Due		Amount Due 2014		Amount Due 2015	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Airport Refunding Bonds	9/9/2009	10/1/2020	1.4 - 4.2	310,000	205,000	4/1 & 10/1	10/1	7,023	25,000	6,360	25,000
Washington Square Bonds	9/7/2007	9/1/2017	3.8 - 4.25	515,000	230,000	3/1 & 9/1	9/1	9,775	55,000	7,438	55,000
Water Plant G.O. Bonds	8/17/2010	8/17/2050	3.25	3,234,000	3,108,588	8/17	8/17	101,029	44,645	99,578	46,096
Total G.O. Bonds					3,543,588			117,827	124,645	113,376	126,096
Revenue Bonds:											
PBC Pool Revenue Bonds	2/14/2013	8/1/2033	.75 - 4.0	4,535,000	4,535,000	2/1 & 8/1	8/1	198,972	105,000	136,963	180,000
Total Revenue Bonds					4,535,000			198,972	105,000	136,963	180,000
Other:											
KDHE State RLF - Sewer	5/10/2004	3/1/2026	2.77	4,300,000	2,962,775	3/1 & 9/1	3/1 & 9/1	73,402	201,357	68,293	206,973
KDHE State RLF - Water	6/28/2006	2/1/2028	3.62	6,449,123	1,338,552	2/1 & 8/1	2/1 & 8/1	43,190	71,653	40,826	74,270
Total Other					4,301,326			116,592	273,010	109,119	281,243
Total Indebtedness					12,379,914			433,391	502,655	359,458	587,339

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2014	Payments Due 2014	Payments Due 2015
Rescue Truck	6/4/2007	84	4.79	131,874	21,901	22,691	0
Loader	5/1/2014	60	3.13	90,000	0	0	19,725
Totals					21,901	22,691	19,725

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**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2015

Library found in: City of Norton
Norton County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2014</u>	<u>2015</u>
Ad Valorem	\$84,721	\$92,400
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$14,914	\$15,784
Recreational Vehicle Tax	\$319	\$579
16/20M Vehicle Tax	\$363	\$455
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$100,317	\$109,218
Difference in Total Taxes:	\$8,901	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$12,107,687	\$12,249,701
Did Assessed Valuation Decrease?	No	
Levy Rate	6.997	7.543
Difference in Levy Rate:	0.546	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

[illegible]

City of Norton

2015

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Expenditures:			
General Administration:			
Salaries	62,092	47,100	63,140
Contractual	186,773	193,756	192,645
Commodities	10,229	11,200	12,500
Capital Outlay	57,347	55,912	58,912
Total	316,441	307,968	327,197
Police:			
Salaries	328,244	329,650	336,820
Contractual	128,413	132,750	130,850
Commodities	18,919	20,950	19,850
Capital Outlay	37,244	38,500	38,600
Total	512,820	521,850	526,120
Fire:			
Salaries	18,235	24,000	26,000
Contractual	27,421	14,150	14,650
Commodities	2,075	2,750	2,750
Capital Outlay	23,843	35,700	5,100
Total	71,574	76,600	48,500
Street:			
Salaries	172,243	174,630	185,175
Contractual	17,009	23,500	26,200
Commodities	37,647	41,700	32,950
Capital Outlay	0	500	1,000
Total	226,899	240,330	245,325
Rescue:			
Salaries	1,425	1,600	1,800
Contractual	781	2,200	2,800
Commodities	354	350	350
Capital Outlay	0	250	250
Total	2,560	4,400	5,200
Park:			
Salaries	225,203	244,160	258,010
Contractual	20,298	82,330	23,700
Commodities	28,926	27,450	34,450
Capital Outlay	15,724	35,100	13,600
Total	290,151	389,040	329,760
Swimming Pool:			
Salaries	29,699	75,000	78,000
Contractual	2,276	7,500	8,200
Commodities	8,598	31,500	32,000
Capital Outlay	0	0	0
Total	40,573	114,000	118,200
Washington Square:			
Salaries	0	0	0
Contractual	81,066	20,050	18,500
Commodities	7,262	11,000	15,000
Capital Outlay	0	0	0
Total	88,328	31,050	33,500
Page 1 - Total	1,549,346	1,685,238	1,633,802

City of Norton

2015

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
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Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
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Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page 2 -Total	0	0	0
Page 1 -Total	1,549,346	1,685,238	1,633,802
Grand Total	1,549,346	1,685,238	1,633,802

(Note: Should agree with general sub-totals.)

City of Norton

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	8,151	8,455	8,409
Receipts:			
Ad Valorem Tax	49,113	55,110	xxxxxxxxxxxxxxxx
Delinquent Tax	1,815	0	0
Motor Vehicle Tax	10,486	9,202	10,267
Recreational Vehicle Tax	258	197	377
16/20M Vehicle Tax	300	240	296
Rental Excise Tax	7	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	61,979	64,749	10,940
Resources Available:	70,130	73,204	19,349
Expenditures:			
Principal	50,000	55,000	55,000
Interest	11,675	9,775	7,438
Commission	0	20	20
Cash Basis Reserve	0	0	6,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	61,675	64,795	68,458
Unencumbered Cash Balance Dec 31	8,455	8,409	xxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount	69,695	72,795	68,458
	Non-Appropriated Balance		0
	Total Expenditure/Non-Appr Balance		68,458
	Tax Required		49,109
Delinquent Comp Rate:	0.0%		0
Amount of 2014 Ad Valorem Tax			49,109

Adopted Budget Library	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	0	27	0
Receipts:			
Ad Valorem Tax	79,368	84,721	xxxxxxxxxxxxxxxx
Delinquent Tax	2,783	0	0
Motor Vehicle Tax	16,484	14,914	15,784
Recreational Vehicle Tax	404	319	579
16/20M Vehicle Tax	395	363	455
Rental Excise Tax	11	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	99,445	100,317	16,818
Resources Available:	99,445	100,344	16,818
Expenditures:			
Contractual	99,418	100,344	109,218
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	99,418	100,344	109,218
Unencumbered Cash Balance Dec 31	27	0	xxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount	99,418	100,344	109,218
	Non-Appropriated Balance		0
	Total Expenditure/Non-Appr Balance		109,218
	Tax Required		92,400
Delinquent Comp Rate:	0.0%		0
Amount of 2014 Ad Valorem Tax			92,400

City of Norton

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefit	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	38,975	15,329	2,144
Receipts:			
Ad Valorem Tax	87,200	114,648	xxxxxxxxxxxxxxxxxx
Delinquent Tax	3,393	0	0
Motor Vehicle Tax	20,093	16,388	21,359
Recreational Vehicle Tax	493	351	784
16/20M Vehicle Tax	487	428	616
Rental Excise Tax	14	0	0
Interest on Idle Funds			
Miscellaneous	3,127	0	2,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	114,807	131,815	24,759
Resources Available:	153,782	147,144	26,903
Expenditures:			
Personal Services	138,453	145,000	167,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	138,453	145,000	167,000
Unencumbered Cash Balance Dec 31	15,329	2,144	xxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount	145,000	150,000	167,000
	Non-Appropriated Balance		0
	Total Expenditure/Non-Appr Balance		167,000
	Tax Required		140,097
Delinquent Comp Rate:	0.0%		0
Amount of 2014 Ad Valorem Tax			140,097

Adopted Budget Industrial Development	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	32,126	45,896	37,282
Receipts:			
Ad Valorem Tax	11,335	12,103	xxxxxxxxxxxxxxxxxx
Delinquent Tax	414	0	0
Motor Vehicle Tax	2,392	2,131	2,255
Recreational Vehicle Tax	59	46	83
16/20M Vehicle Tax	56	56	65
Rental Excise Tax	2	0	0
Interest on Idle Funds	12	50	50
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	14,270	14,386	2,453
Resources Available:	46,396	60,282	39,735
Expenditures:			
Public Improvements	500	23,000	51,984
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	500	23,000	51,984
Unencumbered Cash Balance Dec 31	45,896	37,282	xxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount	61,241	60,303	51,984
	Non-Appropriated Balance		0
	Total Expenditure/Non-Appr Balance		51,984
	Tax Required		12,249
Delinquent Comp Rate:	0.0%		0
Amount of 2014 Ad Valorem Tax			12,249

City of Norton

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Library Benefits	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	0	11	0
Receipts:			
Ad Valorem Tax	25,307	24,969	xxxxxxxxxxxxxxx
Delinquent Tax	818	0	0
Motor Vehicle Tax	3,033	4,745	4,652
Recreational Vehicle Tax	75	102	171
16/20M Vehicle Tax	152	124	134
Rental Excise Tax	2	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	29,387	29,940	4,957
Resources Available:	29,387	29,951	4,957
Expenditures:			
Contractual	29,376	29,951	32,781
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	29,376	29,951	32,781
Unencumbered Cash Balance Dec 31	11	0	xxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount	29,376	29,951	32,781
	Non-Appropriated Balance		0
	Total Expenditure/Non-Appr Balance		32,781
	Tax Required		27,824
Delinquent Comp Rate:	0.0%		0
Amount of 2014 Ad Valorem Tax			27,824

Adopted Budget	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount	0	0	0
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		0
	Tax Required		0
Delinquent Comp Rate:	0.0%		0
Amount of 2014 Ad Valorem Tax			0

City of Norton

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	210,820	238,794	261,294
Receipts:			
State of Kansas Gas Tax	72,792	73,000	73,830
County Transfers Gas	0	0	0
Interest on Idle Funds			
Miscellaneous	807	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	73,599	73,000	73,830
Resources Available:	284,419	311,794	335,124
Expenditures:			
Personal Services	0	0	0
Commodities	4,085	500	50,000
Capital Outlay	41,540	50,000	285,124
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	45,625	50,500	335,124
Unencumbered Cash Balance Dec 31	238,794	261,294	0
2013/2014/2015 Budget Authority Amount	203,032	297,395	335,124

Adopted Budget

Cemetery Trust	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	6,683	4,926	3,426
Receipts:			
Cemetery Donations	0	1,000	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	1,000	1,000
Resources Available:	6,683	5,926	4,426
Expenditures:			
Cemetery Improvements	1,757	2,500	4,426
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,757	2,500	4,426
Unencumbered Cash Balance Dec 31	4,926	3,426	0
2013/2014/2015 Budget Authority Amount	7,683	8,683	4,426

City of Norton

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Parks	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	19,435	18,433	19,373
Receipts:			
Special Alcohol Tax	4,045	4,840	4,500
Head Tax	1,435	1,600	1,600
Donations	1,000	1,000	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	6,480	7,440	7,100
Resources Available:	25,915	25,873	26,473
Expenditures:			
Contractual	1,850	2,500	3,000
Capital Outlay	5,632	4,000	23,473
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	7,482	6,500	26,473
Unencumbered Cash Balance Dec 31	18,433	19,373	0
2013/2014/2015 Budget Authority Amount	26,857	18,075	26,473

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Tourism	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transient Guest Tax	39,502	50,000	60,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	39,502	50,000	60,000
Resources Available:	39,502	50,000	60,000
Expenditures:			
Contractual	39,502	50,000	60,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	39,502	50,000	60,000
Unencumbered Cash Balance Dec 31	0	0	0
2013/2014/2015 Budget Authority Amount	60,000	60,000	60,000

City of Norton

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Fire Insurance Proceeds			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Fire Insurance	0	10,000	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	10,000	15,000
Resources Available:	0	10,000	15,000
Expenditures:			
Contractual	0	10,000	15,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	10,000	15,000
Unencumbered Cash Balance Dec 31	0	0	0
2013/2014/2015 Budget Authority Amount	15,000	15,000	15,000

Adopted Budget

Adopted Budget	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Special Health Insurance			
Unencumbered Cash Balance Jan 1	108,415	115,383	107,523
Receipts:			
Reimbursed Expense	402,898	450,590	501,100
Library, Airport and Retiree Contributions	61,500	67,500	73,000
Interest on Idle Funds	34	50	50
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	464,432	518,140	574,150
Resources Available:	572,847	633,523	681,673
Expenditures:			
Personal Services	457,464	526,000	681,673
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	457,464	526,000	681,673
Unencumbered Cash Balance Dec 31	115,383	107,523	0
2013/2014/2015 Budget Authority Amount	575,148	599,095	681,673

City of Norton

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Airport Bond & Interest	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	4,398	4,398	4,398
Receipts:			
Airport Payment	32,623	32,023	31,360
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	32,623	32,023	31,360
Resources Available:	37,021	36,421	35,758
Expenditures:			
Principal	25,000	25,000	25,000
Interest	7,623	7,023	6,360
Commission	0	0	0
Cash Basis Reserve	0	0	4,398
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	32,623	32,023	35,758
Unencumbered Cash Balance Dec 31	4,398	4,398	0
2013/2014/2015 Budget Authority Amount	37,021	36,421	35,758

Adopted Budget

Northridge Bond & Interest	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	521	1,759	0
Receipts:			
TIF Payment	6,398	6,362	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	6,398	6,362	0
Resources Available:	6,919	8,121	0
Expenditures:			
Principal	4,864	0	0
Interest	296	0	0
Transfer to General Fund	0	8,121	0
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	5,160	8,121	0
Unencumbered Cash Balance Dec 31	1,759	0	0
2013/2014/2015 Budget Authority Amount	5,170	1,758	0

See Tab C

City of Norton

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Revolving Loan Fund	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	908	0	0
Receipts:			
Loan Repayment	18,284	15,000	25,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	18,284	15,000	25,000
Resources Available:	19,192	15,000	25,000
Expenditures:			
Contractual	19,192	15,000	25,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	19,192	15,000	25,000
Unencumbered Cash Balance Dec 31	0	0	0
2013/2014/2015 Budget Authority Amount	30,000	40,000	25,000

Adopted Budget

Curran Cemetery Donation	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	17,313	17,313	17,313
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	17,313	17,313	17,313
Expenditures:			
Contractual	0	0	17,313
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	17,313
Unencumbered Cash Balance Dec 31	17,313	17,313	0
2013/2014/2015 Budget Authority Amount	17,313	17,313	17,313

City of Norton

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service for G.O. Bond	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transfer from Water	145,674	145,675	145,675
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	145,674	145,675	145,675
Resources Available:	145,674	145,675	145,675
Expenditures:			
Principal	43,240	44,645	46,096
Interest	102,434	101,030	99,579
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	145,674	145,675	145,675
Unencumbered Cash Balance Dec 31	0	0	0
2013/2014/2015 Budget Authority Amount	145,675	145,675	145,675

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Pool PBC Bonds Fund	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	0	3,123,103	0
Receipts:			
PBC Revenue Bonds	4,535,000	0	0
Donations	69,000	0	0
Interest on Idle Funds	986	600	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	4,604,986	600	0
Resources Available:	4,604,986	3,123,703	0
Expenditures:			
Cost of Issuance	187,276	0	0
Pool Project Fund	1,294,607	2,783,578	0
Debt Service Reserve	0	340,125	0
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,481,883	3,123,703	0
Unencumbered Cash Balance Dec 31	3,123,103	0	0
2013/2014/2015 Budget Authority Amount	1,482,000	1,588,999	0

See Tab C

City of Norton

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Pool Sales Tax Fund	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	0	236,249	622,351
Receipts:			
Pool Sales Tax Receipts	236,249	390,000	400,000
Debt Service Reserve	0	340,125	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	236,249	730,125	400,000
Resources Available:	236,249	966,374	1,022,351
Expenditures:			
Pool Bonds Principal	0	105,000	180,000
Pool Bonds Interest	0	198,973	136,963
Pool Bonds Commission	0	50	50
Cash Basis Reserve	0	0	665,338
Transfer to General	0	40,000	40,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	344,023	1,022,351
Unencumbered Cash Balance Dec 31	236,249	622,351	0
2013/2014/2015 Budget Authority Amount	0	980,125	1,022,351

Adopted Budget

0	Prior Year	Current Year	Proposed Budget
	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2013/2014/2015 Budget Authority Amount	0	0	0

City of Norton

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Electric	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	1,435,054	1,660,222	952,918
Receipts:			
Charges for Service	3,700,936	3,399,466	3,750,466
Deposits	25,413	25,000	25,000
Refunds	8,880	12,500	3,000
Reimbursed Expense	7,343	3,000	3,000
Sales of City Property	57,874	30,000	5,000
Interest on Idle Funds			
Miscellaneous	18,496	38,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,818,942	3,507,966	3,791,466
Resources Available:	5,253,996	5,168,188	4,744,384
Expenditures:			
Electric General - Personal Services	511,040	538,990	600,670
Electric General - Contractual	175,386	165,400	195,500
Electric General - Commodities	14,287	18,250	19,250
Electric General - Capital Outlay	3,621	9,000	17,000
Electric Production - Personal Services	92,545	101,330	122,860
Electric Production - Contractual	40,083	21,450	24,550
Electric Production - Commodities	26,561	33,250	38,250
Electric Production - Capital Outlay	2,380,356	2,800,000	3,155,787
Electric Distribution - Personal Services	97,520	118,950	156,980
Electric Distribution - Contractual	14,310	20,900	21,800
Electric Distribution - Commodities	33,051	26,550	25,250
Electric Distribution - Capital Outlay	75,793	223,200	126,000
Electric Deposits	27,221	36,000	88,487
Transfer to Electric Replacement	102,000	102,000	102,000
Transfer to Street Improvement Fund	0	0	50,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,593,774	4,215,270	4,744,384
Unencumbered Cash Balance Dec 31	1,660,222	952,918	0
2013/2014/2015 Budget Authority Amount	4,427,158	4,488,538	4,744,384

City of Norton

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	588,785	649,976	539,326
Receipts:			
Charges for Service	953,315	863,500	1,114,500
Deposits	7,078	8,000	8,000
Water Tower Lease	4,115	4,000	5,000
Reimbursed Expense	4,160	96,200	3,000
Interest on Idle Funds			
Miscellaneous	3,622	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	972,290	971,700	1,130,500
Resources Available:	1,561,075	1,621,676	1,669,826
Expenditures:			
Water General - Personal Services	140,284	139,680	162,180
Water General - Contractual	46,017	43,200	41,020
Water General - Commodities	999	1,000	2,000
Water Plant - Personal Services	91,671	93,040	99,070
Water Plant - Contractual	47,222	47,150	57,400
Water Plant - Commodities	22,675	22,200	48,700
Water Plant - Capital Outlay	133,051	140,000	350,000
Water Distribution - Personal Services	86,517	94,560	100,635
Water Distribution - Contractual	12,863	13,920	19,820
Water Distribution - Commodities	8,772	12,400	14,900
Water Distribution - Capital Outlay	41,113	190,500	426,010
Water Deposits	7,575	12,000	25,391
Transfer to Water Replacement	7,200	7,200	7,200
Transfer to Debt Service for G.O. Bond	145,674	145,675	145,675
Transfer to Street Improvement Fund	0	0	50,000
KDHE Loan Payment	119,466	119,825	119,825
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	911,099	1,082,350	1,669,826
Unencumbered Cash Balance Dec 31	649,976	539,326	0
2013/2014/2015 Budget Authority Amount	1,397,695	1,620,071	1,669,826

City of Norton

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	592,555	707,599	742,317
Receipts:			
Charges for Service	631,995	650,400	650,300
Reimbursed Expense	376	1,200	300
Insurance Recoveries	3,863	0	0
Interest on Idle Funds			
Miscellaneous	1,223	3,600	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	637,457	655,200	651,600
Resources Available:	1,230,012	1,362,799	1,393,917
Expenditures:			
Sewer General - Personal Services	28,933	36,340	41,340
Sewer General - Contractual	1,810	3,100	3,500
Sewer General - Capital Outlay	0	6,000	40,000
Sewer Plant - Personal Services	79,962	88,200	109,800
Sewer Plant - Contractual	24,565	40,700	37,700
Sewer Plant - Commodities	17,053	0	
Sewer Plant - Capital Outlay	25,213	32,200	39,300
Sewer Distribution - Personal Services	51,863	61,500	65,500
Sewer Distribution - Contractual	390	500	1,000
Sewer Distribution - Commodities	738	3,450	4,450
Sewer Distribution - Capital Outlay	2,645	59,250	712,085
Transfer to Sewer Replacement	7,200	7,200	7,200
Transfer to Street Replacement Fund	0	0	50,000
KDHE Loan Payment	282,041	282,042	282,042
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	522,413	620,482	1,393,917
Unencumbered Cash Balance Dec 31	707,599	742,317	0
2013/2014/2015 Budget Authority Amount	1,165,265	1,336,190	1,393,917

City of Norton

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Refuse	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	270,914	311,966	327,256
Receipts:			
Charges for Service	360,158	368,000	360,000
Collection of Old Accounts	480	600	500
Reimbursed expense	1,161	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	361,799	368,600	360,500
Resources Available:	632,713	680,566	687,756
Expenditures:			
Personal Services	193,989	222,660	258,520
Contractual	72,980	91,150	96,550
Commodities	11,814	12,000	15,500
Capital Outlay	35,964	21,500	271,186
Transfer to Refuse Replacement	6,000	6,000	6,000
Transfer to Street Improvement Fund	0	0	40,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	320,747	353,310	687,756
Unencumbered Cash Balance Dec 31	311,966	327,256	0
2013/2014/2015 Budget Authority Amount	621,485	674,070	687,756

NOTICE OF BUDGET HEARING

2015

The governing body of
City of Norton

will meet on August 13 at 12:30 p.m. at 301 E. Washington Street for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Hall, 301 E. Washington St., Norton, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget Year for 2015		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimate Tax Rate *
General	1,549,346	37.306	1,661,003	35.510	1,633,802	408,283	33.330
Debt Service	61,675	4.312	64,795	4.552	68,458	49,109	4.009
Library	99,418	6.988	100,344	6.997	109,218	92,400	7.543
Employee Benefit	138,453	7.678	145,000	9.469	167,000	140,097	11.437
Industrial Development	500	0.998	23,000	1.000	51,984	12,249	1.000
Library Benefits	29,376	2.228	29,951	2.062	32,781	27,824	2.271
Special Highway	45,625		50,500		335,124		
Cemetery Trust	1,757		2,500		4,426		
Special Parks	7,482		6,500		26,473		
Tourism	39,502		50,000		60,000		
Fire Insurance Proceeds			10,000		15,000		
Special Health Insurance	457,464		526,000		681,673		
Airport Bond & Interest	32,623		32,023		35,758		
Northridge Bond & Interest	5,160		8,121				
Revolving Loan Fund	19,192		15,000		25,000		
Curran Cemetery Donation					17,313		
Debt Service for G.O. Bond	145,674		145,675		145,675		
Pool PBC Bonds Fund	1,481,883		3,123,703				
Special Pool Sales Tax Fund			344,023		1,022,351		
Electric	3,593,774		4,215,270		4,744,384		
Water	911,099		1,082,350		1,669,826		
Sewer	522,413		620,482		1,393,917		
Refuse	320,747		353,310		687,756		
Non-Budgeted Funds-A	45,604						
Totals	9,508,767	59.510	12,609,550	59.590	12,927,919	729,962	59.590
Less: Transfers	268,074		316,196		498,075		
Net Expenditure	9,240,693		12,293,354		12,429,844		
Total Tax Levied	706,502		721,501		xxxxxxxxxxxxxxxxxx		
Assessed							
Valuation	11,871,919		12,107,687		12,249,701		
Outstanding Indebtedness,							
January 1,	2012		2013		2014		
G.O. Bonds	3,787,786		3,666,692		3,543,588		
Revenue Bonds	0		0		4,535,000		
Other	4,822,287		4,566,347		4,301,326		
Lease Purchase Principal	169,087		92,677		21,901		
Total	8,779,160		8,325,716		12,401,815		

*Tax rates are expressed in mills

Darla R. Ellis
City Official Title: City Clerk

Proof of Publication

State of Kansas
Norton County

Marcia J. Shelton

of lawful age being duly sworn upon oath,
states that he/she is the designated
representative of The Norton Telegram.

THAT said newspaper has been published
at least one hundred (100) times a year and
has been so published at least one year prior
to the first publication of attached notice.


THAT ATTACHED was published on the
following dates in the regular issue of said
newspaper.

1st publication
was made on 1st day of Aug 2014
2nd publication
was made on ____ day of ____ 2014
3rd publication
was made on ____ day of ____ 2014

20.00" Publication fee \$ 131.00
2 Extra originals \$ 20.00
Total Publication Fees \$ 151.00

SIGN) Marcia J. Shelton

Witness my hand this 23 day of August 2014
SUBSCRIBED and Sworn to before me
this 23 day of August 2014,
State of Kansas, County of Norton

 **CHERYLL L. KEISWETTER**
Notary Public - State of Kansas
My Appt. Expires 11-27-2015

•PUBLIC NOTICE•

NOTICE OF BUDGET HEARING

Published in the Norton Telegram on Friday, August 1, 2014

(1T)

2015

The governing body of
City of Norton

will meet on August 13 at 12:30 p.m. at 301 E. Washington Street for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall, 301 E. Washington St., Norton, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget Year for 2015		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimate Tax Rate *
General	1,549,346	37.306	1,661,003	35.510	1,633,802	408,283	33.330
Debt Service	61,675	4.312	64,795	4.552	68,458	49,109	4.009
Library	99,418	6.988	100,344	6.997	109,218	92,400	7.543
Employee Benefit	138,453	7.678	145,000	9.469	167,000	140,097	11.437
Industrial Development	500	0.998	23,000	1.000	51,984	12,249	1.000
Library Benefits	29,376	2.228	29,951	2.062	32,781	27,824	2.271
Special Highway	45,625		50,500		335,124		
Cemetery Trust	1,757		2,500		4,426		
Special Parks	7,482		6,500		26,473		
Tourism	39,502		50,000		60,000		
Fire Insurance Proceeds	0		10,000		15,000		
Special Health Insurance	457,464		526,000		681,673		
Airport Bond & Interest	32,623		32,023		35,758		
Northridge Bond & Interest	5,160		8,121		0		
Revolving Loan Fund	19,192		15,000		25,000		
Curran Cemetery Donation	0		0		17,313		
Debt Service for G.O. Bond	145,674		145,675		145,675		
Pool PBC Bonds Fund	1,481,883		3,123,703		0		
Special Pool Sales Tax Fund	0		344,023		1,022,351		
Electric	3,593,774		4,215,270		4,744,384		
Water	911,099		1,082,350		1,669,826		
Sewer	522,413		620,482		1,393,917		
Refuse	320,747		353,310		687,756		
Non-Budgeted Funds-A	45,604		-		-		
Totals	9,508,767	59.510	12,609,550	59.590	12,927,919	729,962	59.590
Less: Transfers	268,074		316,196		498,075		
Net Expenditure	9,240,693		12,293,354		12,429,844		
Total Tax Levied	706,502		721,501		xxxxxxxxxxxxxx		
Assessed							
Valuation	11,871,919		12,107,687		12,249,701		
Outstanding Indebtedness,							
January 1,	2012		2013		2014		
G.O. Bonds	3,787,786		3,666,692		3,543,588		
Revenue Bonds	0		0		4,535,000		
Other	4,822,287		4,566,347		4,301,326		
Lease Purchase Principal	169,087		92,677		21,901		
Total	8,779,160		8,325,716		12,401,815		

*Tax rates are expressed in mills

Darla R. Ellis
City Official Title: City Clerk